

2007 DRAFTING REQUEST

Bill

Received: **01/24/2007**

Received By: **csundber**

Wanted: **As time permits**

Identical to LRB:

For: **Donald Friske (608) 266-7694**

By/Representing: **Tim Gary**

This file may be shown to any legislator: **NO**

Drafter: **csundber**

May Contact:

Addl. Drafters:

Subject: **Trade Regulation - other**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Friske@legis.wisconsin.gov**

Carbon copy (CC:) to: **christopher.sundberg@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Require tax preparers to obtain consent for release of client information

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	csundber 01/29/2007	wjackson 01/29/2007					State
/1			rschluet 01/30/2007		mbarman 01/30/2007	mbarman 02/16/2007	

FE Sent For: **/1 @ intro.**
3-9-2007

<END>

2007 DRAFTING REQUEST

Bill

Received: **01/24/2007**

Received By: **csundber**

Wanted: **As time permits**

Identical to LRB:

For: **Donald Friske (608) 266-7694**

By/Representing: **Tim Gary**

This file may be shown to any legislator: **NO**

Drafter: **csundber**

May Contact:

Addl. Drafters:

Subject: **Trade Regulation - other**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Friske@legis.wisconsin.gov**

Carbon copy (CC:) to: **christopher.sundberg@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Require tax preparers to obtain consent for release of client information

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	csundber 01/29/2007	wjackson 01/29/2007		_____			State
/1			rschluet 01/30/2007	_____	mbarman 01/30/2007		

FE Sent For:

<END>

2007 DRAFTING REQUEST

Bill

Received: 01/24/2007

Received By: csundber

Wanted: As time permits

Identical to LRB:

For: Donald Friske (608) 266-7694

By/Representing: Tim Gary

This file may be shown to any legislator: NO

Drafter: csundber

May Contact:

Addl. Drafters:

Subject: Trade Regulation - other

Extra Copies:

Submit via email: YES

Requester's email: Rep.Friske@legis.wisconsin.gov

Carbon copy (CC:) to: christopher.sundberg@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Require tax preparers to obtain consent for release of client information

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
--------------	----------------	-----------------	--------------	----------------	------------------	-----------------	-----------------

/?	csundber	11 wlj 1/29					
----	----------	-------------	---	--	--	--	--

FE Sent For:

<END>

Sundberg, Christopher

From: Shovers, Marc
Sent: Wednesday, January 24, 2007 4:05 PM
To: Sundberg, Christopher
Subject: FW: Message for Marc Shovers

Is this yours or TKK's? It seems sort of occ. reggy.

Marc

From: Duerst, Christina
Sent: Wednesday, January 24, 2007 4:00 PM
To: Shovers, Marc
Subject: FW: Message for Marc Shovers

From: Gary, Tim
Sent: Wednesday, January 24, 2007 3:58 PM
To: LRB.Legal
Subject: Message for Marc Shovers

Representative Friske respectfully requests LRB draft legislation requiring tax preparers to provide a consent mechanism for Wisconsin individuals utilizing their services in order for the tax preparer to share the personal information of the client with other companies. If this can be applied to both federal form preparations AND state form preparations, it would be ideal for what Friske is getting at. If we can only apply it to Wisconsin form preparations, that would be acceptable.

For guidance, you may wish to look at http://www.irs.gov/irb/2006-03_IRB/ar16.html

Tim Gary
RA for Rep. Donald Friske

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1674/1dn
CTS:.....

wy

Representative Friske:

Please review this draft carefully to ensure it is consistent with your intent. Note that I have assumed that the prohibition created in the draft should be enforced by the Department of Agriculture, Trade and Consumer Protection. If this is not correct, please let me know and I will redraft the proposal.

Christopher T. Sundberg
Legislative Attorney
Phone: (608) 266-9739
E-mail:
christopher.sundberg@legis.wisconsin.gov

ln: 1/29/07

2007 – 2008 LEGISLATURE

1674/1
LRB-1544
CTS:wlj:pg

2007 BILL

d-note ✓

No changes

- 1 AN ACT *to create* 100.55 of the statutes; **relating to:** information obtained by
2 a tax preparer in the course of preparing a client's tax return.

Analysis by the Legislative Reference Bureau

This bill prohibits a tax preparer or an entity that employs tax preparers from disclosing information obtained in the course of preparing a client's tax return, unless the tax preparer or entity discloses the parties to whom the tax preparer or entity intends to disclose the information, and the client consents in writing. The Department of Agriculture, Trade and Consumer Protection enforces the prohibition.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 SECTION 1. 100.55 of the statutes is created to read:
4 **100.55 Tax preparers; privacy of client information. (1)** In this section:
5 (a) "Client" means a person whose tax return is prepared by a tax preparer.
6 (b) "Tax preparer" means a person who, in exchange for compensation or
7 expectation of compensation, prepares a tax return of another person.

BILL

(2) A tax preparer or entity that employs tax preparers may not disclose to another party information obtained in the course of preparing a client's tax return, unless all of the following apply:

(a) The tax preparer or entity provides to the client a separate document that identifies the parties to whom the tax preparer or entity intends to disclose the information.

(b) The client signs the document provided by the tax preparer or entity under par. (a).

(END)

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1674/1dn
CTS:wlj:rs

January 30, 2007

Representative Friske:

Please review this draft carefully to ensure it is consistent with your intent. Note that I have assumed that the prohibition created in the draft should be enforced by the Department of Agriculture, Trade and Consumer Protection. If this is not correct, please let me know and I will redraft the proposal.

Christopher T. Sundberg
Legislative Attorney
Phone: (608) 266-9739
E-mail:
christopher.sundberg@legis.wisconsin.gov

Barman, Mike

From: Gary, Tim
Sent: Friday, February 16, 2007 10:54 AM
To: LRB.Legal
Subject: Draft Review: LRB 07-1674/1 Topic: Require tax preparers to obtain consent for release of client information

Please Jacket LRB 07-1674/1 for the ASSEMBLY.